

House Bill 193 (AS PASSED HOUSE AND SENATE)

By: Representatives Burkhalter of the 50th, Ehrhart of the 36th, and Harbin of the 118th

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxation, so as to provide for a partial exemption from the
3 state sales and use tax on certain sales or uses of jet fuel; to provide for an exemption from
4 a certain local sales and use tax on certain sales or uses of jet fuel; to provide for related
5 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for
6 other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use taxation, is amended by adding a new paragraph (33.2) as follows:

11 "(33.2)(A) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport,
12 to the extent provided in subparagraphs (B), (C), and (D) of this paragraph.

13 (B) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport shall
14 be exempt from the first 1.80 percent of the 4 percent state sales and use tax imposed
15 by this chapter and shall be subject to the remaining 2.20 percent of the 4 percent state
16 sales and use tax imposed by this chapter.

17 (C) The sale or use of jet fuel to or by a qualifying airline at a qualifying airport shall
18 also be exempt from the sales or use tax levied and imposed as authorized pursuant to
19 Part 1 of Article 3 of this chapter.

20 (D) Except as provided for in subparagraph (C) of this paragraph, this exemption shall
21 not apply to any other local sales and use tax levied or imposed at anytime in any area
22 consisting of less than the entire state, however authorized, including, but not limited
23 to, such taxes authorized by or pursuant to Section 25 of an Act approved March 10,
24 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid Transit
25 Authority Act of 1965,' or such taxes as authorized by or pursuant to Part 2 of Article
26 3 or Article 2, 2A, or 4 of this chapter.

1 (E) For purposes of this paragraph, a 'qualifying airline' shall mean any person which
2 is authorized by the Federal Aviation Administration or appropriate agency of the
3 United States to operate as an air carrier under an air carrier operating certificate and
4 which provides regularly scheduled flights for the transportation of passengers or cargo
5 for hire.

6 (F) For purposes of this paragraph, a 'qualifying airport' shall mean any airport in the
7 state that has had more than 750,000 takeoffs and landings during a calendar year.

8 (G) The commissioner shall adopt rules and regulations to carry out the provisions of
9 this paragraph.

10 (H) The exemption provided for in this paragraph shall apply only as to transactions
11 occurring on or after July 1, 2007, and prior to July 1, 2009."

12 **SECTION 2.**

13 This Act shall become effective upon its approval by the Governor or upon its becoming law
14 without such approval and shall be applicable to transactions occurring on or after July 1,
15 2007, and prior to July 1, 2009.

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.